

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING STATE TREASURER

MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC

Robert R. Lupi, Member STC Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary Marie G. Medlock, Recording Secretary

DATE OF MEETING: March 7, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room

1st Floor Treasury Building

Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved the minutes of February 23, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

City of Lansing, Ingham County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values subject to staff verification that the amount of reduction coincides with the additions recently placed on several other units of government:

154-04-1422; MICHIGAN ELECTRIC TRANSMISSION CO; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 33-90-33-01-45-260-000; PERSONAL; Property;

2003 AV from \$1,727,900 to \$ 754,800; TV from \$1,727,900 to \$ 754,800; 2004 AV from \$1,695,400 to \$ 749,800; TV from \$1,695,400 to \$ 749,800. The Commission admitted Taxpayer Exhibit 1.

City of Adrian, Lenawee County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2563; GARFIELD'S RESTAURANT & PUB #50; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-5545-00; PERSONAL; Property;

2004 AV from \$ 59,700 to \$ 165,400; TV from \$ 59,700 to \$ 165,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3063; PACIFIC SUNWEAR STORES CORP #767; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-5320-00; PERSONAL; Property;

2004 AV from \$ 45,600 to \$ 136,900; TV from \$ 45,600 to \$ 136,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3064; DEB OF MICHIGAN #169; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-5450-00; PERSONAL; Property; 2004 AV from \$ 800 to \$ 19,900; TV from \$ 800 to \$ 19,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3065; THE ELDER-BEERMAN STORES CORP #158; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-5480-00; PERSONAL; Property;

2004 AV from \$ 133,400 to \$ 203,150; TV from \$ 133,400 to \$ 203,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3066; FASHION BUG #2459; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XAO-901-5515-00; PERSONAL; Property; 2004 AV from \$ 3,600 to \$ 6,200; TV from \$ 3,600 to \$ 6,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3067; STERLING JEWELERS LLC DBA KAY JEWELERS; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-5622-05; PERSONAL; Property; 2004 AV from \$ 23,300 to \$ 55,800; TV from \$ 23,300 to \$ 55,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3068; NUVISION INC; CITY OF ADRIAN; LENAWEE COUNTY; MADISON Sch. Dist.; XA0-901-5770-00; PERSONAL; Property; 2004 AV from \$ 24,300 to \$ 33,400; TV from \$ 24,300 to \$ 33,400.

City of Roseville, Macomb County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3779; METROPOLITAN DERMATOLOGY CENTER; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 590-25779-00; PERSONAL; Property;

2004 AV from \$ 9,000 to \$ 32,680; TV from \$ 9,000 to \$ 32,680.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3780; ROSEVILLE M D LEASING INC; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 590-25779-01; PERSONAL; Property;

2004 AV from \$ 0 to \$ 50,140; TV from \$ 0 to \$ 50,140.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3781; SUNSHINE DRINKS; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 650-32233-05; PERSONAL; Property; 2002 AV from \$ 23,280 to \$ 132,960; TV from \$ 23,280 to \$ 132,960; 2003 AV from \$ 18,570 to \$ 117,090; TV from \$ 18,570 to \$ 117,090; 2004 AV from \$ 19,230 to \$ 106,240; TV from \$ 19,230 to \$ 106,240.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3782; SUNSHINE DRINKS DBA ANGELS ICE CREAM; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 650-32233-07; PERSONAL; Property;

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2002 AV from $ 27,120 to $ 0 ; TV from $ 27,120 to $ 0 ; 2003 AV from $ 23,590 to $ 0 ; TV from $ 23,590 to $ 0 ; 2004 AV from $ 21,050 to $ 0 ; TV from $ 21,050 to $ 0 .
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It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3783; TRUE INDUSTRIES INC; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 860-15300-01; PERSONAL; Property; 2002 AV from \$2,183,090 to \$2,300,000; TV from \$2,183,090 to \$2,300,000; 2003 AV from \$2,154,270 to \$2,299,180; TV from \$2,154,270 to \$2,299,180; 2004 AV from \$2,123,060 to \$2,277,740; TV from \$2,123,060 to \$2,277,740.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced requested matter:

154-04-3785; HOFLEY MANUFACTURING; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 860-15500-03; PERSONAL; Property;

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2002 AV from $ 795,180 to $1,405,360; TV from $ 795,180 to $1,405,360; 2003 AV from $ 782,780 to $1,298,710; TV from $ 782,780 to $1,298,710; 2004 AV from $ 666,490 to $1,096,110; TV from $ 666,490 to $1,096,110.
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City of Sterling Heights, Macomb County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3786; GRMI INC DBA OLIVE GARDEN #1083; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-101-010-001; PERSONAL; Property;

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2002 AV from $ 81,800 to $ 88,850; TV from $ 81,800 to $ 88,850; 2003 AV from $ 97,800 to $ 123,900; TV from $ 97,800 to $ 123,900; 2004 AV from $ 96,100 to $ 119,000; TV from $ 96,100 to $ 119,000.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3787; AEROPOSTALE INC #111; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-104-014-016; PERSONAL; Property;

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2002 AV from $ 52,300 to $ 126,900; TV from $ 52,300 to $ 126,900; 2003 AV from $ 47,400 to $ 111,050; TV from $ 47,400 to $ 111,050; 2004 AV from $ 43,900 to $ 95,850; TV from $ 43,900 to $ 95,850.
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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3788; SHORE HAVEN MANOR; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-106-017-001; PERSONAL; Property;

2002 AV from \$ 88,000 to \$ 251,150; TV from \$ 88,000 to \$ 251,150; 2003 AV from \$ 90,000 to \$ 257,300; TV from \$ 90,000 to \$ 257,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3789; GALAXY VIDEO; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-02-200-046-003; PERSONAL; Property; 2003 AV from \$ 52,500 to \$ 86,500; TV from \$ 52,500 to \$ 86,500; 2004 AV from \$ 37,700 to \$ 65,800; TV from \$ 37,700 to \$ 65,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:			
Assessed Value:	\$ 2,649,000	to	\$ 2,665,050
Taxable Value:	\$ 2,649,000	to	\$ 2,665,050
2003:			
Assessed Value:	\$ 2,650,000	to	\$ 2,982,250
Taxable Value:	\$ 2,650,000	to	\$ 2,982,250
2004:			
Assessed Value:	\$ 2,337,600	to	\$ 3,109,750
Taxable Value:	\$ 2,337,600	to	\$ 3,109,750

154-04-3791; RAYBESTOS PRODUCTS COMPANY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-126-011-001; PERSONAL; Property.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3792; RAYBESTOS COMPANY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-126-011-003; PERSONAL; Property;

2002 AV from \$ 560,000 to \$1,014,950; TV from \$ 560,000 to \$1,014,950; 2003 AV from \$ 575,000 to \$ 923,300; TV from \$ 575,000 to \$ 923,300; 2004 AV from \$ 600,000 to \$ 850,600; TV from \$ 600,000 to \$ 850,600.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3796; WAGON ENGINEERING INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-08-426-009-001; PERSONAL; Property;

2002 AV from \$ 259,100 to \$ 319,250; TV from \$ 259,100 to \$ 319,250; 2003 AV from \$ 377,700 to \$ 472,950; TV from \$ 377,700 to \$ 472,950; 2004 AV from \$ 205,400 to \$ 263,500; TV from \$ 205,400 to \$ 263,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3797; MAYCO PLASTICS INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-100-030-001; PERSONAL; Property;

2002 AV from \$5,801,000 to \$6,191,500; TV from \$5,801,000 to \$6,191,500; 2003 AV from \$5,385,100 to \$5,742,350; TV from \$5,385,100 to \$5,742,350; 2004 AV from \$5,022,900 to \$5,303,750; TV from \$5,022,900 to \$5,303,750.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3798; MAYCO PLASTICS INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-100-030-862; PERSONAL-IFT; Property;

2003 AV from \$ 207,800 to \$1,372,650; TV from \$ 207,800 to \$1,372,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3800; NISSHINBO AUTOMOTIVE CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-100-075-001; PERSONAL; Property;

2002 AV from \$ 74,300 to \$ 518,200; TV from \$ 74,300 to \$ 518,200;

2003 AV from \$ 66,400 to \$ 478,350; TV from \$ 66,400 to \$ 478,350;

2004 AV from \$ 60,500 to \$431,200; TV from \$ 60,500 to \$431,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3801; SPORTRACK AUTOMOTIVE; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-100-076-002; PERSONAL; Property;

2002 AV from \$ 712,700 to \$ 723,550; TV from \$ 712,700 to \$ 723,550;

2003 AV from \$ 618,400 to \$ 725,000; TV from \$ 618,400 to \$ 725,000;

2004 AV from \$1,529,800 to \$1,626,950; TV from \$1,529,800 to \$1,626,950.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter:

154-04-3803; VIRGINIA TILE COMPANY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-226-010-001; PERSONAL; Property;

2002 AV from \$ 96,400 to \$ 156,500; TV from \$ 96,400 to \$ 156,500; 2003 AV from \$ 137,300 to \$ 138,900; TV from \$ 137,300 to \$ 138,900; 2004 AV from \$ 121,200 to \$ 122,100; TV from \$ 121,200 to \$ 122,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3804; UNITED MACHINING INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-300-035-002; PERSONAL; Property;

2002 AV from \$ 6,700 to \$ 66,950; TV from \$ 6,700 to \$ 66,950; 2003 AV from \$ 268,900 to \$ 323,150; TV from \$ 268,900 to \$ 323,150; 2004 AV from \$1,366,700 to \$1,409,550; TV from \$1,366,700 to \$1,409,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3805; SHAMROCK INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-300-038-001; PERSONAL; Property; 2002 AV from \$1,443,800 to \$2,255,450; TV from \$1,443,800 to \$2,255,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3806; SHAMROCK FASTENER TECHNOLOGY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-300-038-827; PERSONAL--IFT; Property; 2002 AV from \$ 269,400 to \$ 273,700; TV from \$ 269,400 to \$ 273,700; 2003 AV from \$ 242,500 to \$ 246,300; TV from \$ 242,500 to \$ 246,300; 2004 AV from \$ 220,000 to \$ 223,500; TV from \$ 220,000 to \$ 223,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3808; 7-ELEVEN INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-16-426-023-001; PERSONAL; Property; 2003 AV from \$ 67,700 to \$ 92,550; TV from \$ 67,700 to \$ 92,550.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3809; RICHCOAT INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-201-022-001; PERSONAL; Property; 2002 AV from \$ 160,900 to \$ 171,550; TV from \$ 160,900 to \$ 171,550; 2003 AV from \$ 154,400 to \$ 164,400; TV from \$ 154,400 to \$ 164,400; 2004 AV from \$ 143,100 to \$ 152,400; TV from \$ 143,100 to \$ 152,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002 and 2003:

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Assessed Value:	\$ 1,419,000	to	\$ 1,515,500
Taxable Value:	\$ 1,419,000	to	\$ 1,515,500

2003:

Assessed Value: \$ 1,307,700 to \$ 1,401,550 Taxable Value: \$ 1,307,700 to \$ 1,401,550

It was moved by Roberts, supported by Lupi, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter for the year 2004 because the assessment was not based on a personal property statement filed by the owner:

154-04-3812; INSITE INDUSTRIES INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-226-039-001; PERSONAL; Property;

2004 AV from \$1,308,000 to \$1,732,500; TV from \$1,308,000 to \$1,732,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3814; CIRCLE ENGINEERING; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-276-026-001; PERSONAL; Property;

2002 AV from \$ 101,000 to \$ 116,700; TV from \$ 101,000 to \$ 116,700; 2004 AV from \$ 120,000 to \$ 130,850; TV from \$ 110,000 to \$ 130,850.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced requested matter:

154-04-3817; KUKA WELDING SYSTEMS & ROBOT CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-032-001; PERSONAL; Property;

2002 AV from \$ 622,300 to \$ 690,450; TV from \$ 622,300 to \$ 690,450;

2003 AV from \$ 755,100 to \$ 847,250; TV from \$ 755,100 to \$ 847,250;

2004 AV from \$ 724,800 to \$ 778,800; TV from \$ 724,800 to \$ 778,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced requested matter:

154-04-3818; KUKA WELDING SYSTEMS & ROBOT CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-032-834; PERSONAL--IFT; Property;

2002 AV from \$ 459,100 to \$ 501,450; TV from \$ 459,100 to \$ 501,450;

2003 AV from \$ 411,100 to \$ 416,350; TV from \$ 411,100 to \$ 416,350;

2004 AV from \$ 348,500 to \$ 354,500; TV from \$ 348,500 to \$ 354,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3819; HEGENSCHEIDT MFG CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-036-001; PERSONAL; Property;

2002 AV from \$ 299,300 to \$ 311,650; TV from \$ 299,300 to \$ 311,650;

2004 AV from \$ 210,800 to \$ 214,550; TV from \$ 210,800 to \$ 214,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3820; IMPCO; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-202-005-001; PERSONAL; Property;

2003 AV from \$400,000 to \$469,450; TV from \$400,000 to \$469,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3821; WISNESKI CONTRACTING INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-353-038-001; PERSONAL; Property;

2004 AV from \$ 131,700 to \$ 239,750; TV from \$ 131,700 to \$ 239,750.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3822; WISNESKI GRADING LLC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-353-038-002; PERSONAL; Property;

2004 AV from \$ 45,100 to \$ 111,250; TV from \$ 45,100 to \$ 111,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3823; KWIK TECH COMPANY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-379-009-001; PERSONAL; Property;

2003 AV from \$ 138,500 to \$ 141,300; TV from \$ 138,500 to \$ 141,300; 2004 AV from \$ 140,000 to \$ 180,850; TV from \$ 140,000 to \$ 180,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3826; 15 & MOUND BP INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-101-020-001; PERSONAL; Property;

2003 AV from \$ 60,000 to \$ 72,150; TV from \$ 60,000 to \$ 72,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3828; TRANSPEC WORLDWIDE CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-401-018-828; PERSONAL--IFT; Property;

2004 AV from \$ 17,000 to \$ 90,200; TV from \$ 17,000 to \$ 90,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3829; ROGER'S ROOST; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-36-305-007-001; PERSONAL; Property;

2002 AV from \$ 70,000 to \$ 84,600; TV from \$ 70,000 to \$ 84,600;

2003 AV from \$ 75,000 to \$ 77,750; TV from \$ 75,000 to \$ 77,750.

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Item 2 (continued):

City of Warren, Macomb County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3327; INDUSTRIAL FOAMCRAFT; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-726-101; PERSONAL; Property;

2002 AV from \$ 57,946 to \$ 224,505; TV from \$ 57,946 to \$ 224,505;

2003 AV from \$ 60,000 to \$ 201,993; TV from \$ 60,000 to \$ 201,993;

2004 AV from \$ 233,710 to \$ 225,520; TV from \$ 233,710 to \$ 225,520.

Chesterfield Township, Macomb County

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested matter:

154-03-2710; AMERITECH CREDIT CORPORATION/BURRWOLFF; CHESTERFIELD TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 009-909-050-022-01; PERSONAL; Property;

2003 AV from \$ 7,681 to \$ 4,512; TV from \$ 7,681 to \$ 4,512.

City of Grand Haven, Ottawa County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2252; THE RED TOMATO; CITY OF GRAND HAVEN; OTTAWA COUNTY; GRAND HAVEN Sch. Dist.; 70-50-58-441-500; PERSONAL; Property;

2003 AV from \$ 20,000 to \$ 61,100; TV from \$ 20,000 to \$ 61,100;

2004 AV from \$ 25,000 to \$ 77,200; TV from \$ 25,000 to \$ 72,200.

City of Zeeland, Ottawa County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2253; LINE X BY POLYCOAT INC; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-79-212-550; PERSONAL; Property;

2002 AV from \$ 0 to \$ 15,100; TV from \$ 0 to \$ 15,100;

2003 AV from \$ 0 to \$ 13,300; TV from \$ 0 to \$ 13,300.

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Water 7, 2003

Item 2 (continued):

Holland Township, Ottawa County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1175; BARNES & NOBLE #2042; HOLLAND TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 70-50-17-024-692; PERSONAL; Property;

2002 AV from \$ 159,000 to \$ 245,600; TV from \$ 159,000 to \$ 245,600; 2003 AV from \$ 150,400 to \$ 227,100; TV from \$ 150,400 to \$ 227,100; 2004 AV from \$ 143,300 to \$ 203,400; TV from \$ 143,300 to \$ 203,400.

Scheduled for 10:30 A.M.

Mackinaw Township, Cheboygan County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested taxable values as presented:

154-03-2767; SUPERIOR HOTELS LLC; MACKINAW TWP.; CHEBOYGAN COUNTY; MACKINAW CITY Sch. Dist.; 16-012-V07-052-004-00; REAL; Property;

2001 AV from \$1,763,000 to \$1,763,000; TV from \$841,604 to \$1,622,420;

2002 AV from \$1,763,000 to \$1,763,000; TV from \$868,535 to \$1,674,338;

2003 AV from \$1,773,100 to \$1,773,100; TV from \$881,563 to \$1,699,453.

City of Grayling, Crawford County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-1347; PJ GRAYLING SENIOR APRTMENTS/WHISPERING PINES SENIOR APTS; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFOR D-AUSABLE Sch. Dist.; 20-070-990-023-002-00; PERSONAL; Property; 2002 AV from \$ 0 to \$ 11,900; TV from \$ 0 to \$ 11,900; 2003 AV from \$ 0 to \$ 10,500.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-1348; PJ GRAYLING FAMILY APARTMENTS/GRAYLING PINES APTS; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 20-070-990-0007-017-00; PERSONAL; Property; 2002 AV from \$ 0 to \$ 5,800; TV from \$ 0 to \$ 5,800; 2003 AV from \$ 0 to \$ 5,100; TV from \$ 0 to \$ 5,100.

City of Kalamazoo, Kalamazoo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2542; HARDING'S GALESBURG MARKET INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9017010; PERSONAL; Property;

2002 AV from \$ 186,900 to \$ 200,950; TV from \$ 186,900 to \$ 200,950;

2003 AV from \$ 173,450 to \$ 188,650; TV from \$ 173,450 to \$ 188,650;

2004 AV from \$ 170,200 to \$ 173,500; TV from \$ 170,200 to \$ 173,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2543; STEEL SUPPLY & ENGINEERING CO; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9022800; PERSONAL; Property;

2002 AV from \$ 96,500 to \$ 99,950; TV from \$ 96,500 to \$ 99,950;

2003 AV from \$85,100 to \$92,350; TV from \$85,100 to \$92,350;

2004 AV from \$ 74,000 to \$ 86,100; TV from \$ 74,000 to \$ 86,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2544; TRANSNATION TITLE INSURANCE COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; P-9042558; PERSONAL; Property;

2002 AV from \$ 55,600 to \$ 49,050; TV from \$ 55,600 to \$ 49,050;

2003 AV from \$ 52,000 to \$ 36,200; TV from \$ 52,000 to \$ 36,200;

2004 AV from \$ 30,600 to \$ 29,800; TV from \$ 30,600 to \$ 29,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2545; STEEL SUPPLY & ENGINEERING CO; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9901333; PERSONAL-IFT; Property;

2002 AV from \$ 19,700 to \$ 20,050; TV from \$ 19,700 to \$ 20,050;

2003 AV from \$ 158,550 to \$ 163,400; TV from \$ 158,550 to \$ 163,400;

2004 AV from \$ 138,200 to \$ 138,850; TV from \$ 138,200 to \$ 138,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2546; MCGEE PRINTING INC/MCGEE COPY DESK; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9027667; PERSONAL; Property;

2002 AV from \$ 178,900 to \$ 288,550; TV from \$ 178,900 to \$ 288,550;

2003 AV from \$ 184,850 to \$ 185,850; TV from \$ 184,850 to \$ 185,850;

2004 AV from \$ 211,900 to \$ 358,200; TV from \$ 211,900 to \$ 258,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2547; ENTERPRISE FOOD SERVICES INC DBA LITTLE CAESERS; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9055299; PERSONAL; Property;

2004 AV from \$ 20,200 to \$ 22,150; TV from \$ 20,200 to \$ 22,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2548; ENTERPRISE FOOD SERVICES INC DBA LITTLE CAESARS; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9012363; PERSONAL; Property;

2002 AV from \$ 19,200 to \$ 24,700; TV from \$ 19,200 to \$ 24,700;

2003 AV from \$ 17,800 to \$ 22,600; TV from \$ 17,800 to \$ 22,600;

2004 AV from \$ 16,800 to \$ 21,000; TV from \$ 16,800 to \$ 21,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2549; ENTERPRISE FOOD SERVICES INC DBA LITTLE CAESARS; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9012362; PERSONAL; Property;

2002 AV from \$ 20,600 to \$ 42,600; TV from \$ 20,600 to \$ 42,600;

2003 AV from \$ 18,750 to \$ 38,400; TV from \$ 18,750 to \$ 38,400;

2004 AV from \$ 18,700 to \$ 36,150; TV from \$ 18,700 to \$ 36,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2550; ENTERPRISE FOOD SERVICES INC DBA LITTLE CAESARS; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9012361; PERSONAL; Property;

2002 AV from \$ 16,400 to \$ 20,650; TV from \$ 16,400 to \$ 20,650;

2003 AV from \$ 15,450 to \$ 19,100; TV from \$ 15,450 to \$ 19,100;

2004 AV from \$ 13,900 to \$ 14,900; TV from \$ 13,900 to \$ 14,900.

MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION Page 15 March 7, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2551; STADIUM MANAGEMENT CO; CITY OF KALAMAZOO; KALAMAZOO COUNTY; COMSTOCK Sch. Dist.; 9049750; PERSONAL; Property;

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2002 AV from $ 344,400 to $ 427,150; TV from $ 344,400 to $ 427,150; 2003 AV from $ 310,850 to $ 417,450; TV from $ 310,850 to $ 417,450; 2004 AV from $ 304,700 to $ 445,700; TV from $ 304,700 to $ 445,700.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2750; KALAMAZOO STEEL PROCESSING; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9022210; PERSONAL; Property;

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2002 AV from $ 653,500 to $ 689,850; TV from $ 653,500 to $ 689,850; 2003 AV from $ 601,050 to $ 633,750; TV from $ 601,050 to $ 633,750; 2004 AV from $ 544,400 to $ 580,150; TV from $ 544,400 to $ 580,150.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2751; BEST WAY DISPOSAL INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052401; PERSONAL; Property;

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2002 AV from $ 153,700 to $ 862,850; TV from $ 153,700 to $ 862,850; 2003 AV from $ 145,650 to $ 792,200; TV from $ 145,650 to $ 792,200; 2004 AV from $ 131,700 to $ 710,100; TV from $ 131,700 to $ 710,100.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2752; ADAMS OUTDOOR ADVERTISING; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9000231; PERSONAL; Property;

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2002 AV from $ 216,500 to $ 320,800; TV from $ 216,500 to $ 320,800; 2003 AV from $ 223,500 to $ 306,650; TV from $ 223,500 to $ 306,650; 2004 AV from $ 223,500 to $ 296,600; TV from $ 223,500 to $ 296,600.
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It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:			
Assessed Value:	\$ 3,273,900	to	\$ 3,490,050
Taxable Value:	\$ 3,273,900	to	\$ 3,490,050
2003:			
Assessed Value:	\$ 3,150,450	to	\$ 3,315,450
Taxable Value:	\$ 3,150,450	to	\$ 3,315,450
2004:			
Assessed Value:	\$ 3,228,000	to	\$ 3,341,350
Taxable Value:	\$ 3,228,000	to	\$ 3,341,350

154-04-3053; ARVCO CONTAINER CORP; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9001428; PERSONAL; Property.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3054; KALAMAZOO BREWING COM INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9021315; PERSONAL; Property;

2002 AV from \$ 684,100 to \$ 876,050; TV from \$ 684,100 to \$ 876,050; 2003 AV from \$ 602,500 to \$ 800,600; TV from \$ 602,500 to \$ 800,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3746; SPEEDWAY SUPERAMERICA LLC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; COMSTOCK Sch. Dist.; 9049240; PERSONAL; Property;

2003 AV from \$ 72,650 to \$ 78,950; TV from \$ 72,650 to \$ 78,950.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3749; STRYKER CORPORATION; CITY OF KALAMAZOO; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 9050534; PERSONAL; Property;

2002 AV from \$2,434,500 to \$2,447,450; TV from \$2,434,500 to \$2,447,450.

MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION Page 17 March 7, 2005

Item 2 (continued):

City of Portage, Kalamazoo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2300; AVAYA FINANCIAL; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 99555-010-0; PERSONAL; Property; 2001 AV from \$ 0 to \$ 152,800; TV from \$ 0 to \$ 152,800; 2002 AV from \$ 0 to \$ 116,400; TV from \$ 0 to \$ 116,400; 2003 AV from \$ 0 to \$ 100,100; TV from \$ 0 to \$ 100,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2301; RUBY TUESDAY'S 2705; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 10-90009-346-F; PERSONAL; Property; 2001 AV from \$ 131,400 to \$ 180,950; TV from \$ 131,400 to \$ 180,950; 2002 AV from \$ 53,000 to \$ 179,100; TV from \$ 53,000 to \$ 179,100; 2003 AV from \$ 73,800 to \$ 176,800; TV from \$ 73,800 to \$ 176,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-1931; GAP INC & SUBS #7687 DBA BANANA REPUBLIC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-309-G; PERSONAL; Property; 2004 AV from \$ 301,000 to \$ 277,250; TV from \$ 301,000 to \$ 277,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-2552; NEIGHBORHOOD CLEANERS; CITY OF PORTAGE;

KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-002-F; PERSONAL; Property;

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2002 AV from $ 20,000 to $ 96,950; TV from $ 20,000 to $ 96,950; 2003 AV from $ 25,000 to $ 114,400; TV from $ 25,000 to $ 114,400; 2004 AV from $ 25,000 to $ 103,050; TV from $ 25,000 to $ 103,050.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-2553; VILLAGE GREEN NICE & CLEAN; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-020-A; PERSONAL; Property;

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2002 AV from $ 1,200 to $ 11,150; TV from $ 1,200 to $ 11,150; 2003 AV from $ 1,100 to $ 11,000; TV from $ 1,100 to $ 11,000; 2004 AV from $ 1,500 to $ 11,000; TV from $ 1,500 to $ 11,000.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-2554; USF HOLLAND INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90001-014-A; PERSONAL; Property; 2002 AV from \$ 43,400 to \$ 44,900; TV from \$ 43,400 to \$ 44,900; 2003 AV from \$ 36,900 to \$ 39,300; TV from \$ 36,900 to \$ 39,300; 2004 AV from \$ 39,500 to \$ 41,700; TV from \$ 39,500 to \$ 41,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-2555; POWERHOUSE GYM OF KALAMAZOO; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-031-C; PERSONAL; Property;

2002 AV from \$ 53,700 to \$ 150,850; TV from \$ 53,700 to \$ 150,850; 2003 AV from \$ 70,200 to \$ 143,850; TV from \$ 70,200 to \$ 143,850; 2004 AV from \$ 62,500 to \$ 125,350; TV from \$ 62,500 to \$ 125,350.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2556; MIDWEST REALTY GROUP LLC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 99120-010-W; PERSONAL; Property;

2004 AV from \$ 198,800 to \$ 13,750; TV from \$ 198,800 to \$ 13,750.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2793; TITAN PLASTICS GROUP DBA MOL-BEE INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90029-220-A; PERSONAL; Property;

2002 AV from \$ 998,200 to \$1,039,300; TV from \$ 998,200 to \$1,039,300; 2003 AV from \$ 964,500 to \$1,014,150; TV from \$ 964,500 to \$1,014,150; 2004 AV from \$ 838,600 to \$ 902,950; TV from \$ 838,600 to \$ 902,950.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2794; PORTAGE AMOCO/AMERICAN GAS & OIL INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90017-155-B; PERSONAL; Property;

2002 AV from \$ 34,200 to \$ 130,500; TV from \$ 34,200 to \$ 130,500; 2003 AV from \$ 30,100 to \$ 114,950; TV from \$ 30,100 to \$ 114,950; 2004 AV from \$ 33,900 to \$ 104,000; TV from \$ 33,900 to \$ 104,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3750; EDDIE BAUER; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-308-G; PERSONAL; Property; 2002 AV from \$ 142,500 to \$ 184,300; TV from \$ 142,500 to \$ 184,300; 2003 AV from \$ 133,800 to \$ 161,300; TV from \$ 133,800 to \$ 161,300; 2004 AV from \$ 117,500 to \$ 140,950; TV from \$ 117,500 to \$ 140,950.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3751; WORLD MARKET/COST PLUS #107; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90010-205-F; PERSONAL; Property;

2002 AV from \$ 111,000 to \$ 198,300; TV from \$ 111,000 to \$ 198,300; 2003 AV from \$ 98,400 to \$ 176,000; TV from \$ 98,400 to \$ 176,000; 2004 AV from \$ 90,400 to \$ 154,850; TV from \$ 90,400 to \$ 154,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3752; CIRCUIT CITY #3634; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-004-A; PERSONAL; Property; 2002 AV from \$ 278,700 to \$ 285,050; TV from \$ 278,700 to \$ 285,050; 2003 AV from \$ 237,800 to \$ 244,350; TV from \$ 237,800 to \$ 244,350; 2004 AV from \$ 254,400 to \$ 262,050; TV from \$ 254,400 to \$ 262,050.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3753; SPRINT SPECTRUM LP; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 99553-001-J; PERSONAL; Property; 2002 AV from \$ 59,200 to \$ 91,700; TV from \$ 59,200 to \$ 91,700; 2003 AV from \$ 239,100 to \$ 413,050; TV from \$ 239,100 to \$ 413,050; 2004 AV from \$ 237,900 to \$ 331,750; TV from \$ 237,900 to \$ 331,750.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3754; MEIJER INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90021-185-A; PERSONAL; Property; 2002 AV from \$2,788,600 to \$2,821,100; TV from \$2,788,600 to \$2,821,100; 2003 AV from \$2,355,900 to \$2,389,500; TV from \$2,355,900 to \$2,389,500; 2004 AV from \$2,026,300 to \$2,077,900; TV from \$2,026,300 to \$2,077,900.

City of Warren, Macomb County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3831; RENT-A-CENTER INC; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-487-400; PERSONAL; Property; 2002 AV from \$ 57,652 to \$ 171,400; TV from \$ 57,652 to \$ 171,400; 2003 AV from \$ 102,822 to \$ 164,100; TV from \$ 102,822 to \$ 164,100; 2004 AV from \$ 120,835 to \$ 163,900; TV from \$ 120,835 to \$ 163,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3833; OFFICE MAX INC; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-493-990; PERSONAL; Property; 2002 AV from \$ 86,110 to \$ 102,800; TV from \$ 86,110 to \$ 102,800; 2003 AV from \$ 72,213 to \$ 89,900; TV from \$ 72,213 to \$ 89,900; 2004 AV from \$ 60,604 to \$ 79,150; TV from \$ 60,604 to \$ 79,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3834; SUPER STEEL TREATING CO; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-514-800; PERSONAL; Property; 2002 AV from \$4,803,436 to \$5,174,550; TV from \$4,803,436 to \$5,174,550;

2003 AV from \$5,067,946 to \$4,256,100; TV from \$5,067,946 to \$4,256,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-3835; SUPER STEEL TREATING CO; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-514-800; PERSONAL; Property;

2002 AV from \$4,803,436 to \$4,346,141; TV from \$4,803,436 to \$4,346,141; 2003 AV from \$5,067,946 to \$3,809,903; TV from \$5,067,946 to \$3,809,903; 2004 AV from \$4,132,259 to \$3,704,208; TV from \$4,132,259 to \$3,704,208.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3836; ART VAN FURNITURE; CITY OF WARREN; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 99-03-428-100; PERSONAL; Property; 2002 AV from \$ 76,532 to \$ 101,900; TV from \$ 76,532 to \$ 101,900; 2003 AV from \$ 89,324 to \$ 111,700; TV from \$ 89,324 to \$ 111,700; 2004 AV from \$ 84,148 to \$ 103,900; TV from \$ 84,148 to \$ 103,900.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3838; FAMILY VIDEO MOVIE CLUB #82; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-135-775; PERSONAL; Property;

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2002 AV from $ 60,000 to $ 213,800; TV from $ 60,000 to $ 213,800; 2003 AV from $ 60,000 to $ 155,500; TV from $ 60,000 to $ 155,500; 2004 AV from $ 60,000 to $ 94,850; TV from $ 60,000 to $ 94,850.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

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154-04-3839; METRO DETROIT SIGNS INC; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-230-400; PERSONAL; Property; 2002 AV from $ 40,000 to $ 102,350; TV from $ 40,000 to $ 102,350; 2003 AV from $ 44,000 to $ 98,700; TV from $ 44,000 to $ 98,700; 2004 AV from $ 50,000 to $ 76,650; TV from $ 50,000 to $ 76,650.
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3841; GUARDIAN AUTOMOTIVE CORP; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-273-000; PERSONAL; Property;

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2002 AV from $ 403,809 to $ 446,150; TV from $ 403,809 to $ 446,150; 2003 AV from $ 627,804 to $ 690,650; TV from $ 627,804 to $ 690,650; 2004 AV from $1,115,776 to $1,128,650; TV from $1,115,776 to $1,128,650.
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It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:			
Assessed Value:	\$ 8,048,361	to	\$ 8,130,100
Taxable Value:	\$ 8,048,361	to	\$ 8,130,100
2003:			
Assessed Value:	\$ 7,923,297	to	\$ 8,018,700
Taxable Value:	\$ 7,923,297	to	\$ 8,018,700
2004:			
Assessed Value:	\$ 6,581,894	to	\$ 6,854,050
Taxable Value:	\$ 6,581,894	to	\$ 6,854,050

154-04-3842; CARBOLOY INC; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-338-100; PERSONAL; Property.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3843; RENT-A-CENTER; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-354-200; PERSONAL; Property;

2002 AV from \$ 214,172 to \$ 240,350; TV from \$ 214,172 to \$ 240,350;

2003 AV from \$ 144,469 to \$ 239,850; TV from \$ 144,469 to \$ 239,850;

2004 AV from \$ 151,077 to \$ 220,700; TV from \$ 151,077 to \$ 220,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3844; ASI INSTRUMENTS INC; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-390-930; PERSONAL; Property;

2002 AV from \$ 58,774 to \$ 65,700; TV from \$ 58,774 to \$ 65,700;

2003 AV from \$ 60,000 to \$ 61,250; TV from \$ 60,000 to \$ 61,250;

2004 AV from \$ 65,000 to \$ 75,650; TV from \$ 65,000 to \$ 75,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3845; MONDAY MORNING NEWS; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-667-025; PERSONAL; Property;

2002 AV from \$ 45,521 to \$ 116,450; TV from \$ 45,521 to \$ 116,450;

2003 AV from \$ 47,432 to \$ 126,700; TV from \$ 47,432 to \$ 126,700;

2004 AV from \$ 40,872 to \$ 114,600; TV from \$ 40,872 to \$ 114,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3846; FAMILY VIDEO #58; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-696-050; PERSONAL; Property;

2002 AV from \$ 34,910 to \$ 213,850; TV from \$ 34,910 to \$ 213,850;

2003 AV from \$ 40,000 to \$ 155,550; TV from \$ 40,000 to \$ 155,550;

2004 AV from \$ 42,000 to \$ 94,850; TV from \$ 42,000 to \$ 94,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3847; JON JON'S LOUNGE INC; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-728-700; PERSONAL; Property;

2002 AV from \$ 55,950 to \$ 99,300; TV from \$ 55,950 to \$ 99,300;

2003 AV from \$ 50,793 to \$ 88,800; TV from \$ 50,793 to \$ 88,800;

2004 AV from \$ 48,884 to \$ 80,300; TV from \$ 48,884 to \$ 80,300.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3850; CAMPBELL-EWALD CO; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-821-300; PERSONAL; Property;

2002 AV from \$3,516,650 to \$3,580,050; TV from \$3,516,650 to \$3,580,050; 2003 AV from \$3,150,965 to \$3,210,200; TV from \$3,150,965 to \$3,210,200;

2004 AV from \$2,798,678 to \$2,858,950; TV from \$2,798,678 to \$2,858,950.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3851; PETCO ANIMAL SUPPLIES #830; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-858-950; PERSONAL; Property;

2002 AV from \$ 34,414 to \$ 38,250; TV from \$ 34,414 to \$ 38,250;

2003 AV from \$ 28,299 to \$ 32,350; TV from \$ 28,299 to \$ 32,350;

2004 AV from \$ 28,609 to \$ 29,300; TV from \$ 28,609 to \$ 29,300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented and the Commission accepted the report presented by Timothy Schnelle as an oral report as required by the Tax Commission Rules. The Commission also indicated that the order could be amended later if the parties requested and the Commission agreed:

154-04-3852; ART VAN FURNITURE INC; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-924-900; PERSONAL; Property;

2002 AV from \$6,466,060 to \$7,872,900; TV from \$6,466,060 to \$7,872,900;

2003 AV from \$5,951,802 to \$7,397,550; TV from \$5,951,802 to \$7,397,550;

2004 AV from \$5,669,929 to \$6,960,700; TV from \$5,669,929 to \$6,960,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3853; ANDIAMO'S ITALIA; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-925-050; PERSONAL; Property;

2002 AV from \$ 202,511 to \$ 484,800; TV from \$ 202,511 to \$ 484,800;

2003 AV from \$ 159.900 to \$ 471.850; TV from \$ 159.900 to \$ 471.850;

2004 AV from \$ 160,000 to \$ 441,500; TV from \$ 160,000 to \$ 441,500.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3854; SPX CORPORATION; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-730-700; PERSONAL; Property;

2002 AV from \$1,557,214 to \$1,627,850; TV from \$1,557,214 to \$1,627,850; 2003 AV from \$1,244,543 to \$1,284,150; TV from \$1,244,543 to \$1,284,150; 2004 AV from \$ 910,353 to \$1,150,000; TV from \$ 910,353 to \$1,150,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3857; THERMAL ONE INC; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-571-200; PERSONAL; Property;

2002 AV from \$ 128,182 to \$ 129,050; TV from \$ 128,182 to \$ 129,050; 2003 AV from \$ 119,698 to \$ 120,400; TV from \$ 119,698 to \$ 120,400;

2004 AV from \$ 112,459 to \$ 124,550; TV from \$ 112,459 to \$ 124,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3858; FAMILY VIDEO #61; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-596-850; PERSONAL; Property;

2002 AV from \$ 50,000 to \$ 86,400; TV from \$ 50,000 to \$ 86,400; 2003 AV from \$ 50,000 to \$ 66,250; TV from \$ 50,000 to \$ 66,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3859; PEDIATRIC DENTAL CENTER; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-601-530; PERSONAL; Property;

2002 AV from \$ 35,000 to \$ 46,200; TV from \$ 35,000 to \$ 46,200; 2004 AV from \$ 50,000 to \$ 72,750; TV from \$ 50,000 to \$ 72,750.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3860; MORTGAGE BANKING SOLUTIONS; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-608-655; PERSONAL; Property;

2002 AV from \$ 0 to \$ 11,350; TV from \$ 0 to \$ 11,350.

It was moved by Lupi, supported by Roberts, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-03-2367; TRW AUTOMOTIVE; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-055; PERSONAL; Property; 2001 AV from \$7,521,820 to \$7,050,550; TV from \$7,521,820 to \$7,050,550.

154-03-2724; TRW AUTOMOTIVE; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-904; PERSONAL; Property; 2002 AV from \$8,455,840 to \$7,354,830; TV from \$8,455,840 to \$7,354,830.

154-04-1231; GLOBAL VISION EYEWEAR; BYRON TWP.; KENT COUNTY; BYRON CENTER Sch. Dist.; 41-50-15-020-898; PERSONAL; Property; 2003 AV from \$ 0 to \$ 8,200; TV from \$ 0 to \$ 8,200.

154-04-1427; J W HOLDINGS INC; CITY OF WYOMING; KENT COUNTY; WYOMING Sch. Dist.; 41-90-00-678-675; PERSONAL; Property; 2002 AV from \$ 148,400 to \$ 129,600; TV from \$ 148,400 to \$ 129,600.

154-04-1905; UPS CAPITAL CORPORATION; WEST BRANCH TWP.; OGEMAW COUNTY; WEST BRANCH ROSE CITY Sch. Dist.; 65-014-900-380-00; PERSONAL; Property;

2004 AV from \$ 0 to \$426,100; TV from \$ 0 to \$426,100.

154-04-2529; RWC INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-03-000-995; PERSONAL; Property;

2002 AV from \$582,200 to \$648,300; TV from \$582,200 to \$648,300;

2003 AV from \$539,800 to \$601,900; TV from \$539,800 to \$601,900;

2004 AV from \$527,800 to \$584,500; TV from \$527,800 to \$584,500.

154-04-3079; PINE CREST; REPUBLIC TWP.; MARQUETTE COUNTY; REPUBLIC MICHIGAMME Sch. Dist.; 52-12-900-037-00; PERSONAL; Property;

2002 AV from \$ 0 to \$ 4,415; TV from \$ 0 to \$ 4,415;

2003 AV from \$ 0 to \$ 4,661; TV from \$ 0 to \$ 4,661;

2004 AV from \$ 0 to \$ 4,477; TV from \$ 0 to \$ 4,477.

154-04-3331; MARQUETTE RADIOLOGY ASSOCIATES; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9650705; PERSONAL; Property;

2002 AV from \$ 86,200 to \$ 105,600; TV from \$ 86,200 to \$ 105,600.

154-04-3517; DELTA TOOLING CO; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-000-977; PERSONAL; Property; 2002 AV from \$4,001,500 to \$4,111,100; TV from \$4,001,500 to \$4,111,100; 2003 AV from \$4,975,730 to \$5,075,700; TV from \$4,975,730 to \$5,075,700; 2004 AV from \$3,289,320 to \$3,384,600; TV from \$3,289,320 to \$3,384,600.

154-04-3535; BEHR SYSTEMS INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-25-000-323; PERSONAL--IFT; Property;

2002 AV from \$ 601,760 to \$ 599,700; TV from \$ 601,760 to \$ 599,700; 2003 AV from \$ 520,230 to \$ 514,200; TV from \$ 520,230 to \$ 514,200; 2004 AV from \$ 456,400 to \$ 451,100; TV from \$ 456,400 to \$ 451,100.

154-04-3538; BEHR SYSTEMS INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-096-111; PERSONAL; Property; 2002 AV from \$ 593,960 to \$ 626,800; TV from \$ 593,960 to \$ 626,800; 2003 AV from \$ 683,120 to \$ 703,000; TV from \$ 683,120 to \$ 703,000; 2004 AV from \$ 852,130 to \$ 869,600; TV from \$ 852,130 to \$ 869,600.

154-04-3548; VALEO CLIMATE CONTROL CORP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-098-081; PERSONAL; Property;

2002 AV from \$1,619,460 to \$1,594,900; TV from \$1,619,460 to \$1,594,900; 2003 AV from \$1,469,620 to \$1,541,400; TV from \$1,469,620 to \$1,541,400; 2004 AV from \$1,278,570 to \$1,348,300; TV from \$1,278,570 to \$1,348,300.

154-04-3550; TSM CORP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-998-284; PERSONAL--IFT; Property; 2002 AV from \$ 121,460 to \$ 118,900; TV from \$ 121,460 to \$ 118,900; 2003 AV from \$ 109,320 to \$ 106,800; TV from \$ 109,320 to \$ 106,800; 2004 AV from \$ 99,190 to \$ 96,700; TV from \$ 99,190 to \$ 96,700.

154-04-3558; GEORGE P JOHNSON CO; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-997-203; PERSONAL-IFT; Property;

2002 AV from \$ 42,510 to \$ 39,700; TV from \$ 42,510 to \$ 39,700.

154-04-3561; FLUXTROL MANUFACTURING INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-097-036; PERSONAL; Property;

2003 AV from \$ 107,130 to \$ 114,800; TV from \$ 107,130 to \$ 114,800; 2004 AV from \$ 108,720 to \$ 106,400; TV from \$ 108,720 to \$ 106,400.

154-04-3577; MULTI-PRECISION DETAIL INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-880; PERSONAL; Property;

2003 AV from \$ 494,150 to \$ 497,900; TV from \$ 494,150 to \$ 497,900; 2004 AV from \$ 444,890 to \$ 452,500; TV from \$ 444,890 to \$ 452,500.

154-04-3590; PLEXUS SYSTEMS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-183; PERSONAL; Property; 2004 AV from \$ 185,090 to \$ 234,600; TV from \$ 185,090 to \$ 234,600.

154-04-3593; POST BAR/AUBURN HILLS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-137; PERSONAL; Property;

2002 AV from \$ 181,880 to \$ 219,400; TV from \$ 181,880 to \$ 219,400; 2003 AV from \$ 181,040 to \$ 204,700; TV from \$ 181,040 to \$ 204,700; 2004 AV from \$ 175,000 to \$ 189,400; TV from \$ 175,000 to \$ 189,400.

154-04-3596; VAN HORN CONCRETE; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-006-390; PERSONAL; Property;

2002 AV from \$ 230,880 to \$ 512,900; TV from \$ 230,880 to \$ 512,900; 2003 AV from \$ 206,150 to \$ 426,500; TV from \$ 206,150 to \$ 426,500; 2004 AV from \$ 185,150 to \$ 466,000; TV from \$ 185,150 to \$ 466,000.

154-04-3598; VOLKSWAGON OF AMERICA INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-092-078; PERSONAL; Property;

2002 AV from \$6,400,550 to \$10,338,800; TV from \$6,400,550 to \$10,338,800.

154-04-3735; MONARCH PRESS; GRASS LAKE TWP.; JACKSON COUNTY; GRASS LAKE Sch. Dist.; 900-15-38-601-001-00; PERSONAL; Property;

2002 AV from \$1,302,994 to \$1,369,400; TV from \$1,302,994 to \$1,369,400; 2003 AV from \$1,174,692 to \$1,238,500; TV from \$1,174,692 to \$1,238,500; 2004 AV from \$1,031,100 to \$1,090,450; TV from \$1,031,100 to \$1,090,450.

154-04-3802; KART-2-KART; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-09-200-041-001; PERSONAL; Property; 2002 AV from \$ 81,000 to \$ 123,050; TV from \$ 81,000 to \$ 123,050; 2003 AV from \$ 65,200 to \$ 112,800; TV from \$ 65,200 to \$ 112,800; 2004 AV from \$ 58,300 to \$ 101,900; TV from \$ 58,300 to \$ 101,900.

154-04-3863; ECONO FOODS; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9640350; PERSONAL; Property; 2002 AV from \$ 466,800 to \$ 487,700; TV from \$ 466,800 to \$ 487,700.

154-04-3866; PIONEER LABORATORIES INC; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9660058; PERSONAL; Property;

2002 AV from \$1,466,740 to \$1,473,900; TV from \$1,466,740 to \$1,473,900; 2003 AV from \$1,613,400 to \$1,660,950; TV from \$1,613,400 to \$1,660,950; 2004 AV from \$1,774,700 to \$2,068,350; TV from \$1,774,700 to \$2,068,350.

154-04-3974; KAY-BEE TOY & HOBBY SHOPS INC #8570; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-944500; PERSONAL; Property;

2002 AV from \$ 44,100 to \$ 50,400; TV from \$ 44,100 to \$ 50,400; 2003 AV from \$ 38,900 to \$ 44,400; TV from \$ 38,900 to \$ 44,400; 2004 AV from \$ 34,350 to \$ 39,650; TV from \$ 34,350 to \$ 39,650.

154-04-3990; KEG & BOTTLE PARTY STORE; CITY OF HAMTRAMCK; WAYNE COUNTY; HAMTRAMCK Sch. Dist.; 41-999-00-0332-000; PERSONAL; Property;

2002 AV from \$ 4,800 to \$ 14,900; TV from \$ 4,800 to \$ 14,900; 2003 AV from \$ 6,100 to \$ 13,300; TV from \$ 6,100 to \$ 13,300; 2004 AV from \$ 5,100 to \$ 11,600; TV from \$ 5,100 to \$ 11,600.

154-04-4017; ROMULUS LIQUOR; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-2340-000; PERSONAL; Property; 2002 AV from \$ 7,100 to \$ 19,800; TV from \$ 7,100 to \$ 19,800; 2003 AV from \$ 7,500 to \$ 18,900; TV from \$ 7,500 to \$ 18,900; 2004 AV from \$ 7,100 to \$ 18,200; TV from \$ 7,100 to \$ 18,200.

154-04-4024; A T & T WIRELESS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-098-005; PERSONAL; Property; 2002 AV from \$ 45,000 to \$ 96,100; TV from \$ 45,000 to \$ 96,100; 2003 AV from \$ 110,000 to \$ 86,700; TV from \$ 110,000 to \$ 86,700; 2004 AV from \$ 90,000 to \$ 78,800; TV from \$ 90,000 to \$ 78,800.

154-04-4028; PELLE PELLE INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-093-079; PERSONAL; Property; 2002 AV from \$ 259,010 to \$ 348,700; TV from \$ 259,010 to \$ 348,700; 2003 AV from \$ 208,750 to \$ 288,400; TV from \$ 208,750 to \$ 288,400; 2004 AV from \$ 181,020 to \$ 251,400; TV from \$ 181,020 to \$ 251,400.

154-04-4035; BASS PRO SHOPS OUTDOOR WORLD; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-203; PERSONAL; Property;

2002 AV from \$2,202,950 to \$2,643,500; TV from \$2,202,950 to \$2,643,500; 2003 AV from \$2,082,210 to \$2,371,700; TV from \$2,082,210 to \$2,371,700.

154-04-4090; FRANKENMUTH MUTUAL INSURANCE CO; CITY OF FRANKENMUTH; SAGINAW COUNTY; FRANKENMUTH Sch. Dist.; 03-99-99-9078-000; PERSONAL; Property;

2002 AV from \$2,153,000 to \$1,897,750; TV from \$2,153,000 to \$1,897,750; 2003 AV from \$1,885,700 to \$1,737,600; TV from \$1,885,700 to \$1,737,600; 2004 AV from \$1,661,300 to \$1,631,850; TV from \$1,661,300 to \$1,631,850.

154-04-4091; FRANKENMUTH MUTUAL INSURANCE CO; CITY OF FRANKENMUTH; SAGINAW COUNTY; FRANKENMUTH Sch. Dist.; 03-99-99-9078-001; PERSONAL; Property;

2002 AV from \$ 356,400 to \$ 423,550; TV from \$ 356,400 to \$ 423,550;

2003 AV from \$ 317,300 to \$ 367,200; TV from \$ 317,300 to \$ 367,200;

2004 AV from \$ 376,600 to \$ 344,450; TV from \$ 376,600 to \$ 344,450.

154-04-4255; JOHN M DILLON DDS; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-558000; PERSONAL; Property;

2002 AV from \$ 7,850 to \$ 14,400; TV from \$ 7,850 to \$ 14,400;

2003 AV from \$ 8,100 to \$ 13,350; TV from \$ 8,100 to \$ 13,350;

2004 AV from \$ 8,500 to \$ 12,700; TV from \$ 8,500 to \$ 12,700.

154-04-4276; EYE PLASTIC SURGERY OF DEARBORN; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-520000; PERSONAL; Property;

2002 AV from \$ 4,000 to \$ 7,200; TV from \$ 4,000 to \$ 7,200;

2003 AV from \$ 3,300 to \$ 6,550; TV from \$ 3,300 to \$ 6,550;

2004 AV from \$ 2,900 to \$ 9,600; TV from \$ 2,900 to \$ 9,600.

154-04-4277; ANTHONY FRANKLIN DDS PC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-525000; PERSONAL; Property;

2002 AV from \$ 500 to \$ 9,450; TV from \$ 500 to \$ 9,450;

2003 AV from \$ 2,000 to \$ 10,750; TV from \$ 2,000 to \$ 10,750;

2004 AV from \$ 1,050 to \$ 10,900; TV from \$ 1,050 to \$ 10,900.

154-04-4278; VARIATIONS SALON; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-121000; PERSONAL; Property;

2002 AV from \$ 2,850 to \$ 9,850; TV from \$ 2,850 to \$ 9,850;

2003 AV from \$ 2,450 to \$ 10,300; TV from \$ 2,450 to \$ 10,300;

2004 AV from \$ 2,200 to \$ 9,500; TV from \$ 2,200 to \$ 9,500.

154-04-4279; LASHBROOK & COMPANY PC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-103000; PERSONAL; Property;

2002 AV from \$ 2,200 to \$ 4,300; TV from \$ 2,200 to \$ 4,300; 2003 AV from \$ 1,800 to \$ 3,600; TV from \$ 1,800 to \$ 3,600; 2004 AV from \$ 1,400 to \$ 3,050; TV from \$ 1,400 to \$ 3,050.

154-04-4280; KENWAL STEEL CORP; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-617750; PERSONAL; Property; 2004 AV from \$ 115,200 to \$ 134,850; TV from \$ 115,200 to \$ 134,850.

154-04-4281; GAMESTOP #580; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-633500; PERSONAL; Property; 2002 AV from \$ 11,200 to \$ 25,450; TV from \$ 11,200 to \$ 25,450; 2003 AV from \$ 14,800 to \$ 33,500; TV from \$ 14,800 to \$ 33,500; 2004 AV from \$ 20,750 to \$ 42,700; TV from \$ 20,750 to \$ 42,700.

154-04-4282; BALLY TOTAL FITNESS CORP; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-983100; PERSONAL; Property;

2004 AV from \$821,300 to \$862,950; TV from \$821,300 to \$862,950.

154-04-4283; CHILDREN'S PLACE INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-992750; PERSONAL; Property; 2004 AV from \$ 117,550 to \$ 219,750; TV from \$ 117,550 to \$ 219,750.

154-04-4285; REA CONSTRUCTION; CITY OF TAYLOR; WAYNE COUNTY; TAYLOR Sch. Dist.; 60-055-99-0016-706; REAL; Property; 2002 AV from \$1,194,000 to \$1,741,600; TV from \$ 743,467 to \$1,237,211; 2003 AV from \$1,271,600 to \$1,745,900; TV from \$ 754,619 to \$1,228,913.

154-04-4294; LIVONIA REALTY MARKET; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-1004-000; PERSONAL; Property; 2002 AV from \$ 40,000 to \$ 75,200; TV from \$ 40,000 to \$ 75,200; 2003 AV from \$ 60,000 to \$ 63,850; TV from \$ 60,000 to \$ 63,850.

154-04-4295; WALGREEN'S #4298; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-4979-000; PERSONAL; Property; 2002 AV from \$ 96,530 to \$ 98,400; TV from \$ 96,530 to \$ 98,400; 2003 AV from \$ 84,350 to \$ 85,850; TV from \$ 84,350 to \$ 85,850; 2004 AV from \$ 80,970 to \$ 83,550; TV from \$ 80,970 to \$ 83,550.

154-04-4296; WALGREEN'S #4933; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-7061-000; PERSONAL; Property; 2002 AV from \$ 104,080 to \$ 107,050; TV from\$ 104,080 to \$ 107,050; 2003 AV from \$ 91,870 to \$ 93,700; TV from \$ 91,870 to \$ 93,700; 2004 AV from \$ 85,250 to \$ 86,750; TV from \$ 85,250 to \$ 86,750.

154-04-4325; WINK MARKET; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-2970-000; PERSONAL; Property; 2002 AV from \$ 2,800 to \$ 7,300; TV from \$ 2,800 to \$ 7,300; 2003 AV from \$ 2,500 to \$ 6,600; TV from \$ 2,500 to \$ 6,600; 2004 AV from \$ 2,400 to \$ 6,100; TV from \$ 2,400 to \$ 6,100.

154-04-4347; FORD MOTOR CO; BROWNSTOWN TWP.; WAYNE COUNTY; TAYLOR Sch. Dist.; 70-999-00-0880-000; PERSONAL; Property; 2002 AV from \$10,897,900 to \$12,385,600; TV from \$10,897,900 to \$12,385,600; 2003 AV from \$7,736,200 to \$9,113,900; TV from \$7,736,200 to \$9,113,900; 2004 AV from \$6,370,700 to \$9,305,100; TV from \$6,370,700 to \$9,305,100.

154-04-4348; BRASS-CRAFT MFG CO; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0013-505; PERSONAL; Property;

2002 AV from \$ 892,500 to \$ 926,550; TV from \$ 892,500 to \$ 926,550; 2003 AV from \$ 773,800 to \$ 803,900; TV from \$ 773,800 to \$ 803,900; 2004 AV from \$ 753,200 to \$ 788,900; TV from \$ 753,200 to \$ 788,900.

154-04-4358; BEST CONCRETE & SUPPLY INC; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0011-590; PERSONAL; Property;

2002 AV from \$ 10,900 to \$ 42,300; TV from \$ 10,900 to \$ 42,300; 2003 AV from \$ 10,200 to \$ 157,900; TV from \$ 10,200 to \$ 157,900; 2004 AV from \$ 170,500 to \$ 238,700; TV from \$ 170,500 to \$ 238,700.

154-04-4365; BUTCHER ENGINEERING ENTERPRISES; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0336-001; PERSONAL; Property;

2002 AV from \$1,396,600 to \$1,219,200; TV from \$1,396,600 to \$1,219,200; 2003 AV from \$1,247,100 to \$1,094,450; TV from \$1,247,100 to \$1,094,450.

154-04-4366; IBM CREDIT CORP; CITY OF LANSING; INGHAM COUNTY; OKEMOS Sch. Dist.; 90-33-01-32-735-00; PERSONAL; Property; 2002 AV from \$1,476,400 to \$ 983,700; TV from \$1,476,400 to \$ 983,700.

154-04-4367; EMC CORPORATION; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-3063-001; PERSONAL; Property; 2002 AV from \$ 6,300 to \$ 10,000; TV from \$ 6,300 to \$ 10,000.

154-04-4392; FORD WEST PARTY STORE; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1105-000; PERSONAL; Property;

2002 AV from \$ 11,020 to \$ 15,900; TV from \$ 11,020 to \$ 15,900; 2003 AV from \$ 10,450 to \$ 14,200; TV from \$ 10,450 to \$ 14,200; 2004 AV from \$ 9,577 to \$ 12,900; TV from \$ 9,577 to \$ 12,900.

- Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved the 2004 Annual Report of the State Tax Commission subject to minor editorial changes by the Executive Secretary.
- Item 5. The Commission approved to receive and file the memo from State Assessors Board regarding STC Personal Property Examiner Certification.
- It was moved by Roberts, supported by Lupi, and unanimously approved that staff write a letter to the taxpayer requesting that the taxpayer do the following:
 - a) Provide comments relating to whether the original rendition was sufficient so as to constitute a proper filing.
 - b) Amend and support the original petition by supplying specific evidence of incorrect reporting.
 - c) Provide the information provided pursuant to item b above in the format set forth in the staff memo dated June 5, 2000.
 - d) Provide analysis and/or evidence to establish, for each petition separately, that the assessor accepted and actually used the taxpayer's rendition in making the existing assessment.
- Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss Petition #154-04-3615 for lack of jurisdiction under section 154.
- It was moved by Roberts, supported by Lupi, and unanimously approved to accept the withdrawal by Nissan North America of its protest of the requested assessed and taxable values. The Commission will delay ruling on 154-04-2187 until after it has received an adequate response from the City of Detroit regarding the question of situs on tax day.
- It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file the letter from Karen P. Weinert, Upper Peninsula Assessors Association, noting appreciation of staff teaching their 2005 Board of Review Schools and send a letter of appreciation to the staff.
- It was moved by Lupi, supported by Roberts, and unanimously approved the proposed memo to assessors and equalization directors regarding the mandatory filing of Form 3637 when an assessor or the Board of Review values locally assessed public utilities using some method other than STC tables H, I, J, and K.

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Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
ATTE: NO.	TAMILE	LOCAL CIVII	COUNTI	11111	IIIVESTIVIEIII
2004-626	BROOKS & PERKINS INC	HARING TWP.	WEXFORD	2	\$159,812
2004-628	METAL STANDARD CORP	CITY OF HOLLAND	ALLEGAN	2	\$1,341,400
2004-634	HEMLOCK SEMICONDUCTOR CORP	THOMAS TWP.	SAGINAW	2	\$40,000,000
2004-636	PIONEER LABORATORIES INC	CITY OF MARQUETTE	MARQUETTE	2	\$7,000,000
2004-637	CARROM COMPANY	CITY OF LUDINGTON	MASON	2	\$164,010
2004-638	CADILLAC ENGINEERED PLASTICS	CITY OF CADILLAC	WEXFORD	2	\$55,017
2004-641	DIETECH TOOL & MANUFACTURING INC	CITY OF IMLAY CITY	LAPEER	2	\$1,912,000
2004-642	HOLCIM US INC	DUNDEE TWP.	MONROE	2	\$45,243,723
2004-645	MARKETING WORLDWIDE	HOWELL TWP.	LIVINGSTON	2	\$1,100,000
2005-001	HERMAN MILLER INC	CITY OF HOLLAND	ALLEGAN	2	\$1,584,183
2005-003	STEWART INDUSTRIES LLC	CITY OF BATTLE CREEK	CALHOUN	2	\$173,399
2005-004	MODERN TOOL & MACHINE LLC	CITY OF BATTLE CREEK	CALHOUN	2	\$204,502
2005-006	FORD MOTOR CO	CITY OF STERLING HEIGHTS	MACOMB	2	\$171,900,000
2005-008	LIEBHERR AEROSPACE SALINE INC	CITY OF SALINE	WASHTENAW	2	\$4,994,700
2005-009	GRAND NORTHERN PRODUCTS LTD	BYRON TWP.	KENT	2	\$2,520,916
2005-011	PRO-CRAFT LAMINATIONS INC	CITY OF MARINE CITY	ST. CLAIR	2	\$95,606
2005-012	FLUID EQUIPMENT DEV. CO. LLC	CITY OF MONROE	MONROE	2	\$1,740,000
2005-013	BORISCH MANUFACTURING CORP	CITY OF KENTWOOD	KENT	2	\$2,152,000
2005-014	IMPERIAL GRAPHICS INC.	CITY OF WALKER	KENT	2	\$275,000
2005-015	HERMAN MILLER INC	HOLLAND TWP.	OTTAWA	2	\$441,911
2005-016	T2 COMMUNICATIONS	HOLLAND TWP.	OTTAWA	2	\$1,400,000
2005-017	HERMAN MILLER INC	HOLLAND TWP.	OTTAWA	2	\$1,073,841
2005-018	KALINIAK DESIGN LLC	VILLAGE OF KENT CITY	KENT	2	\$244,228
2005-019	PACKAGING CORPORATION OF AMERICA	VILLAGE OF EDMORE	MONTCALM	2	\$224,800
2005-020	FAIRWAY HOLDINGS	KALAMAZOO TWP.	KALAMAZOO	2	\$507,431
2005-021	MIDWEST RUBBER COMPANY	WHEATLAND TWP.	SANILAC	2	\$235,000
2005-022	THE DOW CHEMICAL CO	CITY OF MIDLAND	MIDLAND	2	\$70,500,000
2005-023	LEAR TECHNOLOGIES LLC	CITY OF MARSHALL	CALHOUN	2	\$14,224,720
2005-025	TI GROUP AUTOMOTIVE SYSTEMS LLC	VILLAGE OF CARO	TUSCOLA	2	\$1,015,000
2005-026	CONAGRA FOODS INC	ALLEN TWP.	HILLSDALE	2	\$40,005,008
2005-028	ADVANTAGE LABEL & PACKAGING	CITY OF KENTWOOD	KENT	2	\$386,000
2005-029	M & S MANUFACTURING COMPANY	CITY OF HUDSON	LENAWEE	2	\$157,139
2005-031	WHIRLPOOL CORPORATION	CITY OF BENTON HARBOR	BERRIEN	2	\$3,811,000
2005-032	WITTORP MANUFACTURING CORP	BERTRAND TWP.	BERRIEN	2	\$114,271
2005-033	AACCOA EXTRUSIONS INC.	BERTRAND TWP.	BERRIEN	2	\$702,451
2005-035	MI SPRING & STAMP PRECISION PROD	CITY OF ROOSEVELT PARK	MUSKEGON	2	\$6,689,720
Total	36				\$ 424,348,788

It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the original certificate for the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	
2003-089	DRI-DESIGN	HOLLAND TWP.	OTTAWA	

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It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original certificate for the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
2003-574	DAIMLER CHRYSLER CORPORATION	CITY OF DETROIT	WAYNE

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the denial and to approve to issue the certificate effective December 31, 2004 involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	APPL TYPE	INVESTMENT
2004-436	CS TOOL ENGINEERING INC.	CITY OF CEDAR SPRINGS	KENT	2	\$842.000

It was moved by Roberts, supported by Lupi, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2004) the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
2002-318	SFORZA VENEER-AMERICA	CITY OF WALKER	KENT	personal

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It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

				APPL	
CERT.NO.	NAME LOCAL UN	IT	COUNTY	TYPE	INVESTMENT
N2002-369	CLINTON WYATT	CITY OF DETROIT	WAYNE	2	\$162,797
N2002-413	ERNEST, JR.& KRISTAL KING	CITY OF DETROIT	WAYNE	2	\$194,520
N2002-416	KAREN YOUNG	CITY OF DETROIT	WAYNE	2	\$197,366
N2003-304	JEFFREY R PETERSON	CITY OF DETROIT	WAYNE	1	\$31,134
N2003-317	MEGHANA PATEL	CITY OF DETROIT	WAYNE	1	\$8,204
N2003-319	DEANNA K JERORE	CITY OF DETROIT	WAYNE	1	\$5,447
N2003-320	CAROL M WALSH	CITY OF DETROIT	WAYNE	1	\$25,641
N2003-323	BRIAN D JOHNSON & SARAH B MCDADE	CITY OF DETROIT	WAYNE	1	\$14,164
N2003-367	KIM N JEBODHSINGH & DONALD M WILSON	CITY OF DETROIT	WAYNE	1	\$16,054
N2003-371	MICHAEL RHODEN & SABRINA DYE	CITY OF DETROIT	WAYNE	1	\$10,457
N2003-372	WILLIAM J KOPPIN JR	CITY OF DETROIT	WAYNE	1	\$24,797
N2003-379	JOEL BECKETT	CITY OF DETROIT	WAYNE	1	\$20,270
N2003-385	PETER C PONE	CITY OF DETROIT	WAYNE	1	\$30,118
N2003-387	JOEL D BECKETT	CITY OF DETROIT	WAYNE	1	\$21,362
N2003-388	ANANT M KSHIRSAGAR	CITY OF DETROIT	WAYNE	1	\$17,070
N2003-402	CLIFFORD AUSTIN III	CITY OF DETROIT	WAYNE	1	\$18,384
N2004-0005	JAMES CHARLES BLANKS	CITY OF DETROIT	WAYNE	2	\$268,201
N2004-0230	JOHN & NICHOLAS PAPAKONSTANTINOU	CITY OF DETROIT	WAYNE	2	\$202,130
N2004-0540	EDWARD POTAS	CITY OF DETROIT	WAYNE	1	\$113,395

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the State Tax Commission meeting at 11:25 A.M.

DATED TYPED: March 9, 2005

DATE APPROVED: March 22, 2005

Robert H. Naftaly, Chair, State Tax Commission

Robert R. Lupi, Member, State Tax Commission

Douglas B. Roberts, Member, State Tax Commission